



NOTICE OF APPEAL FORM C-4b

COUNCIL TAX APPEAL BY A PERSON RELATING TO COUNCIL TAX BANDING PROPOSAL

This form should be used if you wish to make an appeal against a decision of the assessor that a proposal to alter the council tax band is not well founded in terms of Regulation 15(4) of The Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 ("the 1993 Regulations").

The appeal must be made within 32 weeks of the date the proposal to alter the council tax band was served on the assessor. If the appeal is lodged late an explanation for the delay must be provided.

**If the assessor has determined that the proposal to alter the council tax band was invalid and you wish to appeal that decision you should complete application form C-4a instead.**

If you have any special requirements for attending at a venue for a hearing, or for participating in the hearing, please complete the separate accessibility form and return it with your application.

The Local Taxation Chamber has published guidance to assist you in making your application, completing this form and with understanding the procedure that your application will follow. We recommend that you read this guidance before completing this form. Please contact us if you require this guidance in hard copy.

Once you have completed this form, you can send it and any accompanying documents to us:

By email to [LTCAdmin@scotcourtribunals.gov.uk](mailto:LTCAdmin@scotcourtribunals.gov.uk).

Or, alternatively by post to:

First-tier Tribunal for Scotland Local Taxation Chamber  
Scottish Courts and Tribunals Service  
Bothwell House, 1st Floor  
Hamilton Business Park  
Caird Park  
ML3 0QA

You can contact us in relation to your application or any general enquiries by email, post or telephone. Our telephone number is 01698 390 012.

Please note that the Scottish Courts and Tribunals Service cannot give you legal advice, although we can explain and help you to understand the procedure that an appeal will follow.

1. LAND/PROPERTY THE APPEAL RELATES TO

(a) Full address and postcode:

## 2. APPELLANT DETAILS

(a) Title (Mr, Mrs, Miss, Ms, etc.):

(b) First name:

(c) Last name:

(d) Full address and post code: Same as property address; ☐

or, enter your full address and post code below

(e) Email address:

Can we use this email address to send case papers/correspondence? Yes ☐ No ☐

(f) Contact telephone number:

(g) If you have an alternative postal or email address where you would prefer documents to be sent, please provide this below: (this is different to sending documents to a representative - representative details can be entered in the next section)

(h) Please advise the date that you first became liable for the council tax for the Property.

(i) Please indicate whether you became liable as the owner or tenant of the property:

Owner ☐

Tenant ☐

## 3. APPELLANT'S REPRESENTATIVE DETAILS

(a) Company/Organisation name:

(b) Title (Mr, Mrs, Miss, Ms, etc.):

(c) First name:

(d) Last name:

(e) Contact address and post code:

### 3. APPELLANT'S REPRESENTATIVE DETAILS (continued)

(f) Email address:

Can we use this email address to send case papers/correspondence?    Yes ☐    No ☐

(g) Contact telephone number:

(h) Representative's profession:

### 4. APPEAL DETAILS

(a) Please advise the name of the Valuation Board which issued the Notice that the appeal was not well founded:

(b) Please use the space below to provide the grounds on which your proposal was made:

(c) Please provide the date you sent the proposal to the assessor:

## 5. ADDITIONAL REPRESENTATIONS

Please provide any additional representations you wish to make here:

## 6. DOCUMENTS TO BE INCLUDED WITH APPEAL

Please provide the relevant additional documents below, and tick the box to indicate what you have included:

a copy of your Proposal to Alter the council tax banding ☐

a copy of the Notice that the proposal has been deemed not well founded, if this was sent to you ☐

a copy of any Notice of Invalid Proposal previously received by you in relation to this proposal ☐

a copy of any successful appeal decision in respect of the previous Notice of Invalid Proposal ☐

Also, If you have submitted this notice of appeal more 32 weeks after the date you sent the assessor the proposal:

a statement of the reasons on which you rely for justifying the delay ☐

If you are supplying any documents not mentioned above, please list them below:

## 7. SIGNATURE

Please select which of the following options applies to you:

I am the appellant and my details have been provided in section 2 of this form. ☐

I am authorised to represent the appellant and I am making this appeal on their behalf. My details have been provided at section 3 of this form. ☐

I confirm that I am submitting this form to the First-tier Tribunal for Scotland Local Taxation Chamber as a notice of appeal in accordance with Rule 35(2)(e) of the First-tier Tribunal for Scotland Local Taxation Chamber (Rules of Procedure) Regulations 2022.

Please note also that legislation requires the Chamber to make any tribunal decisions and statements of reasons publicly available. Further information on how the administration processes personal data and on your rights can be found on the SCTS website.

Signature:

Date: